

**NETHER ALDERLEY PARISH COUNCIL**  
**Receipts and Payments Account - Year ending 31st March 2019**

2017/18		2018/2019
£	RECEIPTS	£
17,000.00	Precept	21,000.00
3.80	Bank Interest	18.39
5,998.00	Burial Fees	2,160.00
	Ill Health Insurance Refund	14.98
3,000.00	Parish Hall Renovation - donation	
28.30	Parish Hall Electricity Refund	87.41
0.00	Correction of over/under payment	0.40
1,800.11	Transparency Code Funding	
1.12	VAT on electricity refund	4.07
674.22	VAT reclaimed	1,243.00
<b>28,505.55</b>		<b>24,528.25</b>
£	PAYMENTS	£
10,225.52	Clerk's salary/pension/payroll	10,638.06
160.00	Payroll Services	140.00
856.35	Stationary/travel/phone/broadband	831.80
22.50	Other administrative costs	90.00
0.00	Insurance	1,056.44
269.00	Audit fees	371.00
455.40	Annual subscription	509.04
2,261.28	Hall expenses	3,571.03
0.00	Highways and ROW	0.00
3,446.92	Burial Ground expenses	2,132.26
376.00	Courses	370.00
3,499.20	Hall re-development	4,940.00
30.00	Hire of hall - public events	30.00
0.00	Community Fund	149.90
25.00	Storage of documents fee	25.00
50.00	Chairman's allowance	0.00
0.00	Neighbourhood Plan	126.10
1.00	s137 Highways (telephone kiosk)	
290.40	s137 Lego 'WeDo' kits contribution	
1,244.12	VAT on payments	1,661.81
<b>23,212.69</b>		<b>26,642.44</b>

**NETHER ALDERLEY PARISH COUNCIL**  
**Receipts and Payments Account - Year ending 31st March 2019**

	£
Surplus/(Deficit) of Receipts over Payments	-2,114.19
Bank Balance brought forward	25,866.62
Less overpaid cheque	-0.50
Bank Balance carried forward	<u>23,751.93</u>

Held in current account	9,079.79
Held in Reserve account	14,888.82
Less outstanding cheques:	
1410	-144.00
1411	-30.00
1415	-42.58
Less underpaid cheque:      1365	-0.10
	<u>23,751.93</u>

**Signed:**

**Clerk and RFO**

**Signed:**

**Councillor with verification responsibility**

**Signed:**

**Chairman**

# Nether Alderley Parish Council

## Explanation of Accounts 2018/19 and Comparison of End of Year Accounts 2018/19 with 2017/18

### RECEIPTS

#### 1. Precept

	2017/18	2018/19
<b>Precept</b>	<b>£17,000.00</b>	<b>£21,000.00</b>

- Increased in line with budget

#### 2. Bank Interest

	2017/18	2018/19
<b>Bank Interest</b>	<b>£3.80</b>	<b>£18.39</b>

#### 2017/18

- Reserve interest rate lower than 2016/17

#### 3. Burial Fees

	2017/18	2018/19
New exclusive right graves	£3000.00	£1,800.00
New exclusive right ashes plots, and graves over 75 years for ashes only	£600.00	£300.00
Burial in existing grave	£1310.00	
Interment in existing grave		
Interment in existing ashes plot	£60.00	
Inscription	£180.00	£60.00
Payment made in error	£848.00	
<b>TOTAL</b>	<b>£5,998.00</b>	<b>£2,160.00</b>

- Burial income unpredictable

#### 4. Ill Health Insurance Refund

	2017/18	2018/19
<b>'Sweep up'</b>	<b>£0.00</b>	<b>£14.98</b>

#### 5. Parish Hall Renovation

	2017/18	2018/19
<b>Donation from PCC</b>	<b>£3000.00</b>	<b>£0.00</b>

#### 6. Parish Hall Electricity refund

	2017/18	2018/19
<b>Electricity refund</b>	<b>£28.30</b>	<b>£87.41</b>

**7. Correction of over/under payment**

	2017/18	2018/19
Cheque: 1365 (10p) less Cheque: 1358 (50p)	£0.00	£0.40

**8. Transparency Code Funding**

	2017/18	2018/19
Transparency Code Funding	£1800.11	£0.00

2017/18: Government funding for smaller authorities to implement the Transparency Code

**9. VAT on electricity refund**

	2017/18	2018/19
VAT on electricity refund	£1.12	£4.07

**10. VAT reclaimed/repaid**

	2017/18	2018/19
VAT reclaimed/repaid	£674.22	£1,243.00



## **PAYMENTS**

### **1. Clerk's Salary/Pension**

	<b>2017/18</b>	<b>2018/19</b>
Salary and approved overtime	£8427.63	£8704.84
Pension contribution	£1656.02	£1754.07
Tax/NI payments to HMRC	£65.94	£84.81
Annual payment to Ill Health Ins.	£75.93	£65.44
HMRC Account	£0.00	£28.90
<b>TOTAL</b>	<b>£10,225.52</b>	<b>£10,638.06</b>

- The Clerk received a salary increase from January 2017. Therefore, pension payment increased in line with salary (*Minuted ref. 09/01/17 ref 9.1*)

### **2. Payroll**

	<b>2017/18</b>	<b>2018/19</b>
<b>Payroll provision</b>	<b>£160.00</b>	<b>£140.00</b>

**2017/18: Payroll provider to act as pension auto-enrolment (incl. set up costs)**

### **3. Stationery/travel/phone**

	<b>2017/18</b>	<b>2018/19</b>
Clerk's travel	£533.70	£430.85
Stamps and postage	£48.29	
Stationery/Postage	£103.89	£182.08
Mobile Phone	£100.48	£71.87
HP Instant Ink	£69.99	£85.00
Cash Book		£62.00
<b>TOTAL</b>	<b>£856.35</b>	<b>£831.80</b>

### **4. Other Admin Costs**

	<b>2017/18</b>	<b>2018/19</b>
<b>Good Councillor's Guide – new edition</b>	£22.50	£0.00
<b>Website SSL Certificate</b>	£0.00	£90.00
<b>TOTAL</b>	<b>£22.50</b>	<b>£90.00</b>

**2017/18** Website provision transferred to Annual Subscriptions (Pt.7)

**2018/19** SSL Certificate purchased to comply with GDPR

### **5. Insurance**

	<b>2017/18</b>	<b>2018/19</b>
<b>Insurance</b>	<b>£0.00</b>	<b>£1,056.44</b>

#### **2018/19**

- Final year of a 3 year agreement  
Premium paid in the year it is due (2018/19)

## 6. Audit Fees

	2017/18	2018/19
Internal Audit	£169.00	£171.00
External Audit	£100.00	£200.00
<b>TOTAL</b>	<b>£269.00</b>	<b>£371.00</b>

- New appointment of External Auditor in 2018/19 (PKF Littlejohn LLP)

## 7. Annual Subscriptions

	2017/18	2018/19
Cheshire Association Local Councils	£179.40	£184.04
Cheshire Community Action (PC)	£20.00	£20.00
Data Protection	£35.00	£40.00
SLCC	£101.00	£100.00
Website provision	£120.00	£120.00
Cheshire Community Action (Buildings Network)	£0.00	£45.00
<b>TOTAL</b>	<b>£455.40</b>	<b>£509.04</b>

## 8. Parish Hall Expenses

	2017/18	2018/19
Electricity	£2001.59	£2337.49
Waste	£259.69	£389.48
Contribution to running costs (2017)	£0.00	£344.06
Electrical Inspection Report	£0.00	£500.00
<b>TOTAL</b>	<b>£2261.28</b>	<b>£3,571.03</b>

## 9. Highways and ROW

	2017/18	2018/19
Bus shelter repair	£0.00	£0.00
Refurbishing bench in front of Parish Hall	£0.00	£0.00
<b>TOTAL</b>	<b>£0.00</b>	<b>£0.00</b>

## 10. Burial Ground Expenses

	2017/18	2018/19
Burial Ground maintenance	£2387.00	£1,620.30
Mausoleum fire extinguisher check plus parts	£36.92	£39.46
Purchase of replacement strimmer	£0.00	£472.50
Memorial repair	£175.00	
Refund to Funeral Director for payments made in error (x2)	£848.00	
<b>TOTAL</b>	<b>£3446.92</b>	<b>£2132.26</b>

## 11. Courses

	2017/18	2018/19
<b>Courses</b>	<b>£376.00</b>	<b>£370.00</b>

- Clerk/Councillors attended courses which were appropriate



## 12. Hall Re-development

	2017/18	2018/19
Hall re-development	£3499.20	
Bat Survey and Report		£1,430.00
Feasibility Study		£250.00
Measured Survey and Report		£2,310.00
Prof. Architect's Services		£250.00
M&E Survey and Report		£700.00
<b>TOTAL</b>	<b>£3499.20</b>	<b>£4,940.00</b>

2017/18: Initial reports/surveys for the refurbishment of the Parish Hall

## 13. Hire of hall (public events)

	2017/18	2018/19
Hire of Hall public event	£30.00	£30.00

2017/18: 2hrs x Community Police Surgery

2018/19: 2 hrs x Police Cluster Meeting

## 14. Community Fund

	2017/18	2018/19
Radar Gun	£0.00	£99.99
Hi-viz NAPC Jackets	£0.00	£49.91
<b>TOTAL</b>	<b>£0.00</b>	<b>£149.90</b>

## 15. Storage of Documents fee

	2017/18	2018/19
Storage of documents fee	£25.00	£25.00

## 16. Chairman's Allowance

	2017/18	2018/19
Chairman's allowance	£50.00	£0.00

## 17. Neighbourhood Plan

	2017/18	2018/19
Neighbourhood plan	£0.00	£126.10

## 18. S137 Expenditure

	2017/18	2018/19
Purchase of Telephone kiosk	£1.00	£0.00
Lego 'WeDo' kits contribution	£290.40	£0.00
<b>TOTAL</b>	<b>£291.40</b>	<b>£0.00</b>

## 19. VAT on Payments

	2017/18	2018/19
VAT on Payments	£1244.12	£1,661.81

**2017/18** - VAT refund included £1.12 VAT refunded, therefore VAT to be reclaimed = **£1243.00**

**2018/19** - VAT refunded included £4.07 VAT refunded, therefore VAT to be reclaimed = **£1657.74**